



DEKALB COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-133  
December 28, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

December 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like DeKalb, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of DeKalb County was a financial and compliance audit of various county operating funds. The following concerns were noted as part of the audit:

The audit includes some matters upon which the county should consider and take appropriate corrective action.

**Copies of the audit are available upon request.**

YELLOW SHEET

DEKALB COUNTY, MISSOURI

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## FINANCIAL SECTION

## State Auditor's Reports





**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS**

To the County Commission  
and  
Officeholders of DeKalb County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of DeKalb County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

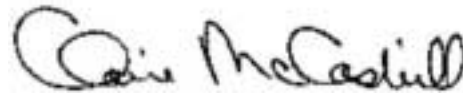
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of DeKalb County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of DeKalb County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of DeKalb County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,

1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated December 5, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent than the last name "McCaskill".

Claire McCaskill  
State Auditor

December 5, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Mark Ruether, CPA
In-Charge Auditor:	Todd Stoll
Audit Staff:	Christina Brown
	Kimberly Fowler



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of DeKalb County, Missouri

We have audited the special-purpose financial statements of various funds of DeKalb County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated December 5, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

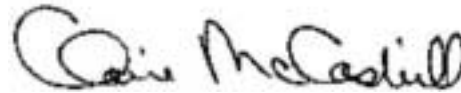
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of DeKalb County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of DeKalb County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of DeKalb County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill  
State Auditor

December 5, 2000 (fieldwork completion date)

## Financial Statements

Exhibit A-1

DEKALB COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 124,622	961,918	997,858	88,682
Special Road and Bridge Assessment	805,619	911,505	968,831	748,293
Law Enforcement Training	768	157,778	156,037	2,509
Prosecuting Attorney Training	8,421	4,887	2,734	10,574
Prosecuting Attorney Delinquent Tax	0	822	0	822
Capital Improvement Sales Tax (Gravel)	2,449	98	1,473	1,074
Nursing Home Sales Tax	374,664	542,089	627,799	288,954
Victims of Domestic Violence	437,555	19,781	200,705	256,631
Recorder's User Fees	0	534	534	0
Prosecuting Attorney Bad Check	4,765	4,634	4,388	5,011
Sheriff's Calendar	0	9,108	4,631	4,477
Multi-County (ACCD) 911 Board	1,100	35	716	419
Local Emergency Planning Committee	482,882	468,074	378,326	572,630
Cemetery Trust	3,368	2,335	3,194	2,509
Sheriff Civil Fees	4,991	3,448	2,973	5,466
Senate Bill 40 Board	8,653	10,796	14,745	4,704
Law Library	84,269	75,784	45,936	114,117
Circuit Clerk Interest	3,532	2,983	394	6,121
Election Fees	3,419	10,218	4,753	8,884
Total	\$ 0	265	0	265
	\$ 2,351,077	3,187,092	3,416,027	2,122,142

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

DEKALB COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 80,946	992,424	948,748	124,622
Special Road and Bridge	686,149	781,581	662,111	805,619
Assessment	325	132,761	132,318	768
Law Enforcement Training	7,046	3,653	2,278	8,421
Prosecuting Attorney Training	244	701	945	0
Prosecuting Attorney Delinquent Tax	1,916	533	0	2,449
Capital Improvement Sales Tax (Gravel)	321,356	571,548	518,240	374,664
Nursing Home Sales Tax	422,461	55,689	40,595	437,555
Victims of Domestic Violence	0	566	566	0
Recorder's User Fees	3,483	4,692	3,410	4,765
Prosecuting Attorney Bad Check	0	7,412	7,412	0
Sheriff's Calendar	366	1,411	677	1,100
Multi-County (ACCD) 911 Board	356,261	424,397	297,776	482,882
Local Emergency Planning Committee	4,324	2,764	3,720	3,368
Cemetery Trust	4,692	5,088	4,789	4,991
Sheriff Civil Fees	2,976	12,437	6,760	8,653
Senate Bill 40 Board	55,234	59,596	30,561	84,269
Law Library	2,591	2,200	1,259	3,532
Circuit Clerk Interest	3,965	3,099	3,645	3,419
Local Use Tax	211,271	4,721	215,992	0
Records Grant	1,576	0	1,576	0
Total	\$ 2,167,182	3,067,273	2,883,378	2,351,077

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit B

DEKALB COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 42,000	35,774	(6,226)	60,950	35,256	(25,694)
Sales taxes	492,578	494,958	2,380	492,416	462,235	(30,181)
Intergovernmental	103,284	89,988	(13,296)	75,975	114,777	38,802
Charges for services	126,100	170,807	44,707	137,815	150,908	13,093
Interest	10,000	9,971	(29)	8,000	9,810	1,810
Nursing home lease	63,000	65,000	2,000	63,600	63,000	(600)
Other	34,100	49,309	15,209	19,400	41,413	22,013
Transfers in	42,820	46,111	3,291	35,000	115,025	80,025
Total Receipts	913,882	961,918	48,036	893,156	992,424	99,268
<b>DISBURSEMENTS</b>						
County Commission	73,130	72,470	660	44,273	43,058	1,215
County Clerk	67,203	66,439	764	60,758	56,967	3,791
Elections	3,000	3,044	(44)	20,000	19,126	874
Buildings and grounds	66,755	106,373	(39,618)	60,400	50,065	10,335
Employee fringe benefits	110,000	94,483	15,517	91,994	90,556	1,438
County Treasurer	31,990	31,849	141	32,090	31,181	909
Ex Officio County Collector	14,500	9,734	4,766	14,500	21,744	(7,244)
Circuit Clerk and Ex Officio Recorder of Deeds	44,719	44,199	520	43,449	47,075	(3,626)
Associate Circuit Court	18,350	18,419	(69)	18,334	16,946	1,388
Court administration	500	710	(210)	385	605	(220)
Public Administrator	5,000	4,980	20	5,000	4,687	313
Sheriff	275,380	278,556	(3,176)	267,601	271,852	(4,251)
Prosecuting Attorney	61,200	58,900	2,300	54,937	56,920	(1,983)
Juvenile Officer	21,818	15,361	6,457	24,675	20,045	4,630
County Coroner	13,593	12,743	850	9,694	12,386	(2,692)
Tax Increment Financing District	90,000	83,658	6,342	75,000	82,116	(7,116)
Public health and welfare services	6,136	7,604	(1,468)	6,136	5,000	1,136
Other	66,275	63,336	2,939	73,224	76,419	(3,195)
Transfers out	41,654	25,000	16,654	47,152	42,000	5,152
Emergency Fund	27,260	0	27,260	24,500	0	24,500
Total Disbursements	1,038,463	997,858	40,605	974,102	948,748	25,354
RECEIPTS OVER (UNDER) DISBURSEMENTS	(124,581)	(35,940)	88,641	(80,946)	43,676	124,622
CASH, JANUARY 1	124,622	124,622	0	80,946	80,946	0
CASH, DECEMBER 31	\$ 41	88,682	88,641	0	124,622	124,622

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit C

DEKALB COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	735,000	831,773	96,773	670,000	710,620	40,620
Charges for services	10,000	4,152	(5,848)	10,000	8,926	(1,074)
Interest	40,000	38,079	(1,921)	35,000	37,147	2,147
Other	29,500	37,501	8,001	25,500	24,888	(612)
Total Receipts	814,500	911,505	97,005	740,500	781,581	41,081
DISBURSEMENTS						
Salaries	150,000	115,697	34,303	150,000	108,575	41,425
Employee fringe benefits	37,500	25,031	12,469	37,100	26,704	10,396
Supplies	24,500	17,397	7,103	24,300	17,668	6,632
Insurance	20,000	4,317	15,683	20,000	4,156	15,844
Road and bridge materials	303,000	157,062	145,938	328,000	187,882	140,118
Equipment repairs	10,000	7,085	2,915	10,000	7,411	2,589
Rentals	1,000	0	1,000	1,000	0	1,000
Equipment purchases	241,000	89,495	151,505	96,000	10,460	85,540
Construction, repair, and maintenance	466,500	509,826	(43,326)	476,500	276,833	199,667
Other	10,500	14,649	(4,149)	12,500	3,113	9,387
Transfers out	32,820	28,272	4,548	34,662	19,309	15,353
Total Disbursements	1,296,820	968,831	327,989	1,190,062	662,111	527,951
RECEIPTS OVER (UNDER) DISBURSEMENTS	(482,320)	(57,326)	424,994	(449,562)	119,470	569,032
CASH, JANUARY 1	805,619	805,619	0	686,149	686,149	0
CASH, DECEMBER 31	\$ 323,299	748,293	424,994	236,587	805,619	569,032

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit D

DEKALB COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSESSMENT FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 131,627	130,082	(1,545)	116,327	88,721	(27,606)
Interest	535	1,424	889	1,700	534	(1,166)
Other	1,200	1,272	72	550	1,506	956
Transfers in	41,654	25,000	(16,654)	47,152	42,000	(5,152)
Total Receipts	175,016	157,778	(17,238)	165,729	132,761	(32,968)
DISBURSEMENTS						
Assessor	175,016	156,037	18,979	166,054	132,318	33,736
Total Disbursements	175,016	156,037	18,979	166,054	132,318	33,736
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	1,741	1,741	(325)	443	768
CASH, JANUARY 1	768	768	0	325	325	0
CASH, DECEMBER 31	\$ 768	2,509	1,741	0	768	768

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 1,000	4,887	2,800	3,653	853	
Total Receipts	1,000	4,887	2,800	3,653	853	
DISBURSEMENTS						
Sheriff	2,000	2,734	9,846	2,278	7,568	
Total Disbursements	2,000	2,734	9,846	2,278	7,568	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,000)	2,153	(7,046)	1,375	8,421	
CASH, JANUARY 1	8,421	8,421	7,046	7,046	0	
CASH, DECEMBER 31	\$ 7,421	10,574	0	8,421	8,421	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

		Year Ended December 31,					
		1999			1998		
				Variance Favorable			Variance Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	700	822	122	1,000	701	(299)
Total Receipts		700	822	122	1,000	701	(299)
DISBURSEMENTS							
Prosecuting Attorney		700	0	700	1,244	945	299
Total Disbursements		700	0	700	1,244	945	299
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	822	822	(244)	(244)	0
CASH, JANUARY 1		0	0	0	244	244	0
CASH, DECEMBER 31	\$	0	822	822	0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY DELINQUENT TAX FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Intergovernmental	\$ 500	0	600	429	(171)	
Interest	100	98	75	104	29	
Total Receipts	600	98	675	533	(142)	
DISBURSEMENTS						
Prosecuting Attorney	1,137	1,473	0	0	0	
Total Disbursements	1,137	1,473	0	0	0	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(537)	(1,375)	675	533	(142)	
CASH, JANUARY 1	2,449	2,449	1,916	1,916	0	
CASH, DECEMBER 31	\$ 1,912	1,074	2,591	2,449	(142)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CAPITAL IMPROVEMENT SALES TAX (GRAVEL) FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 492,578	522,264	29,686	492,416	468,707	(23,709)
Interest	20,000	19,825	(175)	18,100	19,724	1,624
Transfers in	0	0	0	0	83,117	83,117
Total Receipts	512,578	542,089	29,511	510,516	571,548	61,032
DISBURSEMENTS						
Road and bridge materials	750,000	526,302	223,698	748,584	428,538	320,046
Tax increment financing district	90,000	83,658	6,342	75,000	82,094	(7,094)
Transfers out	8,646	17,839	(9,193)	8,288	7,608	680
Total Disbursements	848,646	627,799	220,847	831,872	518,240	313,632
RECEIPTS OVER (UNDER) DISBURSEMENTS	(336,068)	(85,710)	250,358	(321,356)	53,308	374,664
CASH, JANUARY 1	374,664	374,664	0	321,356	321,356	0
CASH, DECEMBER 31	\$ 38,596	288,954	250,358	0	374,664	374,664

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit I

DEKALB COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 NURSING HOME SALES TAX FUND

		Year Ended December 31,					
		1999			1998		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Sales taxes	\$	2,800	183	(2,617)	500	2,985	2,485
Interest		21,000	19,598	(1,402)	24,000	21,420	(2,580)
Transfers in		0	0	0	0	31,284	31,284
Total Receipts		23,800	19,781	(4,019)	24,500	55,689	31,189
DISBURSEMENTS							
Nursing home renovations		200,000	200,705	(705)	200,000	40,595	159,405
Total Disbursements		200,000	200,705	(705)	200,000	40,595	159,405
RECEIPTS OVER (UNDER) DISBURSEMENTS		(176,200)	(180,924)	(4,724)	(175,500)	15,094	190,594
CASH, JANUARY 1		437,555	437,555	0	422,461	422,461	0
CASH, DECEMBER 31	\$	261,355	256,631	(4,724)	246,961	437,555	190,594

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
VICTIMS OF DOMESTIC VIOLENCE FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 600	525	600	557	(43)	
Interest	10	9	15	9	(6)	
Total Receipts	610	534	615	566	(49)	
DISBURSEMENTS						
Domestic violence shelter	610	534	615	566	49	
Total Disbursements	610	534	615	566	49	
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	
CASH, JANUARY 1	0	0	0	0	0	
CASH, DECEMBER 31	\$ 0	0	0	0	0	

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit K

DEKALB COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 RECORDER'S USER FEES FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 4,800	4,634	(166)	4,500	4,692	192
Total Receipts	4,800	4,634	(166)	4,500	4,692	192
DISBURSEMENTS						
Ex Officio Recorder of Deeds	4,300	4,388	(88)	3,000	2,380	620
Transfers out	0	0	0	1,030	1,030	0
Total Disbursements	4,300	4,388	(88)	4,030	3,410	620
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	246	(254)	470	1,282	812
CASH, JANUARY 1	4,765	4,765	0	3,483	3,483	0
CASH, DECEMBER 31	\$ 5,265	5,011	(254)	3,953	4,765	812

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY BAD CHECK FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 7,500	8,974	6,000	7,345	1,345	
Interest	100	134	150	67	(83)	
Total Receipts	7,600	9,108	6,150	7,412	1,262	
DISBURSEMENTS						
Prosecuting Attorney	7,500	4,631	3,768	5,030	(1,262)	
Transfers out	0	0	2,382	2,382	0	
Total Disbursements	7,500	4,631	6,150	7,412	(1,262)	
RECEIPTS OVER (UNDER) DISBURSEMENTS	100	4,477	0	0	0	
CASH, JANUARY 1	0	0	0	0	0	
CASH, DECEMBER 31	\$ 100	4,477	0	0	0	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF'S CALENDAR FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Interest	\$ 0	35	0	26	26	
Other	500	0	0	1,385	1,385	
Total Receipts	500	35	0	1,411	1,411	
DISBURSEMENTS						
Sheriff	1,000	716	366	677	(311)	
Total Disbursements	1,000	716	366	677	(311)	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(500)	(681)	(366)	734	1,100	
CASH, JANUARY 1	1,100	1,100	366	366	0	
CASH, DECEMBER 31	\$ 600	419	0	1,100	1,100	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
MULTI-COUNTY (ACCD) 911 BOARD FUND

		Year Ended December 31,					
		1999			1998		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Intergovernmental	\$	406,000	447,708	41,708	407,900	404,274	(3,626)
Interest		21,000	20,366	(634)	20,000	20,123	123
Total Receipts		427,000	468,074	41,074	427,900	424,397	(3,503)
DISBURSEMENTS							
Dispatching and coordination		87,500	87,500	0	85,000	85,000	0
Office expenditures		15,500	11,955	3,545	14,500	11,989	2,511
Equipment		266,000	10,881	255,119	206,961	11,115	195,846
Mileage and training		46,000	15,458	30,542	46,000	9,212	36,788
Mapping		140,000	165,000	(25,000)	100,000	75,000	25,000
Phone expense and maintenance		144,000	81,939	62,061	203,000	99,753	103,247
Other		183,700	5,593	178,107	128,700	5,707	122,993
Total Disbursements		882,700	378,326	504,374	784,161	297,776	486,385
RECEIPTS OVER (UNDER) DISBURSEMENTS		(455,700)	89,748	545,448	(356,261)	126,621	482,882
CASH, JANUARY 1		482,882	482,882	0	356,261	356,261	0
CASH, DECEMBER 31	\$	27,182	572,630	545,448	0	482,882	482,882

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit O

DEKALB COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LOCAL EMERGENCY PLANNING COMMITTEE FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 2,800	1,974	(826)	2,800	2,631	(169)
Interest	150	89	(61)	150	133	(17)
Other	0	272	272	0	0	0
Total Receipts	2,950	2,335	(615)	2,950	2,764	(186)
DISBURSEMENTS						
Salaries	800	0	800	800	800	0
Office expenditures	1,300	2,229	(929)	1,263	1,543	(280)
Mileage and training	4,218	965	3,253	5,211	1,377	3,834
Total Disbursements	6,318	3,194	3,124	7,274	3,720	3,554
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,368)	(859)	2,509	(4,324)	(956)	3,368
CASH, JANUARY 1	3,368	3,368	0	4,324	4,324	0
CASH, DECEMBER 31	\$ 0	2,509	2,509	0	3,368	3,368

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CEMETERY TRUST FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
Budget		Actual	Budget		Actual	
RECEIPTS						
Interest	\$	2,500	3,383	883		
Donations		0	65	65		
Other		0	0	0		
Total Receipts		2,500	3,448	948		
DISBURSEMENTS						
Maintenance and upkeep		4,200	2,973	1,227		
Total Disbursements		4,200	2,973	1,227		
RECEIPTS OVER (UNDER) DISBURSEMENTS		(1,700)	475	2,175		
CASH, JANUARY 1		4,991	4,991	0		
CASH, DECEMBER 31	\$	3,291	5,466	2,175		

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF CIVIL FEES FUND

		Year Ended December 31,					
		1999			1998		
				Variance Favorable			Variance Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	10,000	10,521	521	8,400	12,227	3,827
Interest		0	275	275	100	210	110
Total Receipts		10,000	10,796	796	8,500	12,437	3,937
DISBURSEMENTS							
Sheriff		16,500	14,745	1,755	11,476	6,760	4,716
Total Disbursements		16,500	14,745	1,755	11,476	6,760	4,716
RECEIPTS OVER (UNDER) DISBURSEMENTS		(6,500)	(3,949)	2,551	(2,976)	5,677	8,653
CASH, JANUARY 1		8,653	8,653	0	2,976	2,976	0
CASH, DECEMBER 31		\$ 2,153	4,704	2,551	0	8,653	8,653

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SENATE BILL 40 BOARD FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 50,000	70,166	20,166	46,000	55,422	9,422
Interest	3,000	5,614	2,614	2,616	4,174	1,558
Other	0	4	4	0	0	0
Total Receipts	53,000	75,784	22,784	48,616	59,596	10,980
DISBURSEMENTS						
Funding for services	30,000	26,104	3,896	29,380	17,596	11,784
Client transportation	0	0	0	1,500	385	1,115
Office expenditure	3,000	524	2,476	3,000	1,680	1,320
Funding for equipment	20,000	19,308	692	18,000	10,900	7,100
Total Disbursements	53,000	45,936	7,064	51,880	30,561	21,319
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	29,848	29,848	(3,264)	29,035	32,299
CASH, JANUARY 1	84,269	84,269	0	55,234	55,234	0
CASH, DECEMBER 31	\$ 84,269	114,117	29,848	51,970	84,269	32,299

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit S

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW LIBRARY FUND

		Year Ended December 31,					
		1999			1998		
				Variance Favorable			Variance Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	2,000	2,983	983	2,000	2,200	200
Total Receipts		2,000	2,983	983	2,000	2,200	200
DISBURSEMENTS							
Law Library		3,000	394	2,606	2,000	1,259	741
Total Disbursements		3,000	394	2,606	2,000	1,259	741
RECEIPTS OVER (UNDER) DISBURSEMENTS		(1,000)	2,589	3,589	0	941	941
CASH, JANUARY 1		3,532	3,532	0	2,591	2,591	0
CASH, DECEMBER 31		\$ 2,532	6,121	3,589	2,591	3,532	941

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit T

DEKALB COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CIRCUIT CLERK INTEREST FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 2,690	10,198	7,508	1,680	3,099	1,419
Other	0	20	20	0	0	0
Total Receipts	2,690	10,218	7,528	1,680	3,099	1,419
DISBURSEMENTS						
Circuit Clerk	3,700	4,753	(1,053)	3,000	3,645	(645)
Total Disbursements	3,700	4,753	(1,053)	3,000	3,645	(645)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,010)	5,465	6,475	(1,320)	(546)	774
CASH, JANUARY 1	3,419	3,419	0	3,965	3,965	0
CASH, DECEMBER 31	\$ 2,409	8,884	6,475	2,645	3,419	774

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit U

DEKALB COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LOCAL USE TAX FUND

Year Ended December 31,			
1998			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 11,500	4,721	(6,779)
Total Receipts	11,500	4,721	(6,779)
DISBURSEMENTS			
Other	0	18,471	(18,471)
Transfers out	0	197,521	(197,521)
Total Disbursements	0	215,992	(215,992)
RECEIPTS OVER (UNDER) DISBURSEMENTS	11,500	(211,271)	(222,771)
CASH, JANUARY 1	211,271	211,271	0
CASH, DECEMBER 31	\$ 222,771	0	(222,771)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit V

DEKALB COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDS GRANT FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 0	0	0
Total Receipts	0	0	0
DISBURSEMENTS			
Transfers out	1,576	1,576	0
Total Disbursements	1,576	1,576	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,576)	(1,576)	0
CASH, JANUARY 1	1,576	1,576	0
CASH, DECEMBER 31	\$ 0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

DEKALB COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of DeKalb County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Multi-County (ACCD) 911 Board, or the Senate Bill 40 Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt a formal budget for the Election Fees Fund for the year ended December 31, 1999.

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Circuit Clerk Interest Fund	1999 and 1998
Law Enforcement Training Fund	1999
Prosecuting Attorney Delinquent Tax Fund	1999
Nursing Home Sales Tax Fund	1999
Recorder's User Fees Fund	1999
Prosecuting Attorney Bad Check Fund	1998
Sheriff's Calendar Fund	1998
Cemetery Trust Fund	1998
Local Use Tax Fund	1998

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

The county's published financial statements for the years ended December 31, 1999 and 1998, included all funds presented in the accompanying financial statements.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 1998, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

Of the county's bank balance at December 31, 1999, \$100,000 was covered by federal depositary insurance and \$1,677,413 was covered by collateral pledged by one bank and held in the county's name by the safekeeping department of an affiliate of the same bank holding company.

The Multi-County (ACCD) 911 Board's deposits at December 31, 1999 and 1998, were entirely covered by federal depositary insurance or by collateral securities held by the Board's custodial bank in the Board's name.

The Senate Bill 40 Board's deposits at December 31, 1998, were entirely covered by federal depositary insurance.

Of the Senate Bill 40 Board's bank balance at December 31, 1999, \$100,000 was covered by federal depositary insurance and \$15,677 was uninsured and uncollateralized.



Schedule

DEKALB COUNTY, MISSOURI  
SCHEDULE OF FINDINGS  
YEARS ENDED DECEMBER 31, 1999 AND 1998

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## Follow-Up on Prior Audit Findings

DEKALB COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## SECTION ON OTHER MATTERS

DEKALB COUNTY, MISSOURI  
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of DeKalb County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated December 5, 2000.

We did not review the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be reviewed and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings. These matters resulted from our audit of the special-purpose financial statements of DeKalb County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

Senate Bill 40 Board

The board does not have written contracts with some organizations that receive funding. Contracts should specifically address how funds are to be used, applicable bidding requirements, and clarify asset ownership. The board does not have a written depositary agreement with its bank as required by state law. As a result, the board's bank balances in excess of FDIC coverage (\$100,000) were not covered by collateral securities.

The board treasurer does not always maintain a checkbook balance or prepare complete and accurate bank reconciliations. Various financial records of the board, including the December 1999 bank statement and invoices to support several expenditures, could not be located.

This Letter on Other Matters is intended for the information of the management of DeKalb County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.